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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Tax Design Challenge; Requirements and Procedures; Correction

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice; correction.

SUMMARY: The Internal Revenue Service published a document in the Federal Register of March 22, 2016, concerning the Tax Design Challenge, a crowdsourcing competition, with cash prizes, that the IRS is hosting to begin reimagining the taxpayer experience of the future. The document omitted a requirement for participation.

FOR FURTHER INFORMATION CONTACT: Christopher Daggett, 503-330-6311 or Michael Lin, 202-317-6381.

Correction

In the Federal Register of March 22, 2016, in FR Doc. 2016-06432, on page 15414, in the first column, replace the eight numbered eligibility requirements with nine requirements, as follows:

(1) Must register to participate in the Challenge under the rules promulgated by the Internal Revenue Service.

(2) Must comply with all the requirements under this section.

(3) Must be at least 18 years old at the time of submission.

(4) In the case of a private entity, shall be incorporated in and maintain a primary place of business in the United States, and in the case of an individual, whether participating singly or in a group, shall be a citizen or permanent resident of the United States.

(5) Shall not be a Federal entity or Federal employee acting within the scope of their employment.

(6) Shall not be an employee of the Internal Revenue Service or the Mortgage Bankers Association ("the Cosponsor").

(7) Shall not be affiliated with any judge on the review panel. In the case of a private entity, this means that no judge currently serves as a director, officer, or employee of the entity. In the case of a private individual, the individual shall not have a close family or professional relationship with any judge.

(8) Federal grantees may not use Federal funds to develop Challenge applications unless consistent with the purpose of their grant award.

(9) Federal contractors may not use Federal funds from a contract to develop Challenge applications or to fund efforts in support of a Challenge submission.

Dated: April 1, 2016

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